

No. 324

## AN ACT

Amending the act of April 28, 1937 (P. L. 417), entitled "An act relating to milk and the products thereof; creating a Milk Control Commission; establishing its jurisdiction, powers and duties; regulating the production, transportation, manufacturing, processing, storage, distribution, delivery and sale of milk and certain products thereof; providing for the licensing of milk dealers and the payment of fees therefor; requiring milk dealers to file bonds to secure payment for milk to producers and certain milk dealers; authorizing the holding of hearings and the issuance of subpoenas by the commission; conferring jurisdiction upon courts to punish contempts and to prohibit violations of this act and of rules, regulations and orders of the commission; authorizing the commission to adopt rules, regulations and orders, and to enter into interstate and Federal compacts; requiring persons who weigh, measure, sample or test milk to procure permits or certificates, to take examinations, to pay fees therefor, to furnish certain notices, records and statements, and to use certain methods of weighing, measuring, sampling and testing; authorizing the commission to examine the business, papers and premises of milk dealers and producers, requiring the keeping of records and the filing of reports by milk dealers, and permitting, with limitations, the use of information obtained thereby; authorizing the commission to fix prices for milk and certain milk products subject to the approval of the Governor, and conferring certain powers upon the Governor with respect thereto; providing for appeals to the courts from decisions of the commission, and for the burden of proof upon such appeals; prescribing penalties, fines and imprisonment for violations of this act and rules, regulations and orders of the commission; defining perjury; defining remedies; repealing legislation supplied and superseded by this act, and saving rights, duties and proceedings thereunder, and making appropriations," requiring testing of composite sample within five days after taken.

Milk Control  
Law.

Third para-  
graph, section  
606, act of  
April 28, 1937,  
P. L. 417,  
amended.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. The third paragraph of section 606, act of April 28, 1937 (P. L. 417), known as the "Milk Control Law," is amended to read:

Section 606. Samples; Check Tests.— • • •

The commission may require that the composite samples be tested [on the premises where they are taken.] *at the receiving station where the milk is received, or by a licensed laboratory, within five days from the end of the period when the composite samples were taken.* After such samples have been tested, their residues shall be held intact and in condition suitable to test on the premises where they are tested, for a further period of not less than ten (10) days after the rendering of a

statement to the producer for milk delivered during such period, in order to make possible a check test.

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Section 2. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 8th day of July, A. D. 1957.

GEORGE M. LEADER

No. 325

AN ACT

Amending the act of March 6, 1956 (P. L. 1256), entitled "An act imposing a tax on the occupancy of rooms in hotels, inns, motels, tourist homes, houses, or courts, lodging houses and rooming houses, defined herein as hotels; prescribing the manner of collecting the tax; providing for licenses; imposing duties on and prescribing powers of the Department of Revenue; and fixing penalties." Making changes with respect to assessments, settlements, reassessments and resettlements.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

The Hotel Occupancy Tax Act.

Section 1. Sections 402, 403, 404 and 405, act of March 6, 1956 (P. L. 1256), known as "The Hotel Occupancy Tax Act," are amended to read:

Section 402, 403, 404 and 405, act of March 6, 1956, P. L. 1256, amended.

Section 402. [Examination of Returns; Settlement of Tax Credits] *Mode and Time of Assessment.*—(a) *Underpayment of Tax.* As soon as practicable after any return is filed, the department shall examine it and, if the return shows a greater tax due than the amount of the remittance sent with such return, the department shall forthwith [settle] *assess* the difference. Such difference shall be paid to the department within ten days after notice of its [settlement] *assessment*. If so paid, there shall be no interest or penalty. If not so paid, there shall be added to such amount [five] *three* per centum thereof and, in addition, interest at the rate of one-half of one per centum per month for each month, or fraction thereof, from the date of such notice to the date of payment. [No taxpayer shall have any right of appeal from such a settlement.]

(b) *Understatement of Tax.* If the department determines that any return or returns of any taxpayer understates the amount of tax due, the department shall [settle] *assess* the proper amount and shall determine the difference between the amount of tax shown in the return and the amount [settled] *assessed*, such difference being hereafter sometimes referred to as the "deficiency." Such deficiency shall be paid to the depart-